

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOND DU LAC COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**December 31, 2011**

As the management of Fond du Lac County (the County), we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended 12/31/11. We encourage readers to consider the information presented here.

**Financial Highlights**

- The assets of the County exceeded its liabilities as of 12/31/11 by \$83,625,043 (*net assets*). Of this amount, unrestricted net assets are \$13,908,773.
- The County's total net assets increased by \$6,519,689 (Governmental Activities increased by \$6,627,573; Business-type Activities decreased by \$107,884). Several factors contributed to the overall increase as follows:
  - Conservative budgeting as well as County departments reducing costs led many departments to have unspent funds in their budgets. This resulted in savings in the general fund expenditures of \$4,985,076. Included in this amount are savings of approximately \$650,000 county wide due to a change in State law which required the majority of employees to contribute one half of the required contribution to the Wisconsin Retirement System.
  - Savings in Special Revenue funds resulted in \$2,042,838 of unspent funds being returned to the General Fund.
  - Interest and penalties on delinquent taxes was about \$200,000 (30%) higher than anticipated in the budget.
- The property tax rate increased \$0.33 to \$5.55 per \$1,000 of property value for the budget year ended December 31, 2011.
- The property tax levy increased \$1,788,646 (4.88%) in support of the 2011 budget, over the prior year. Most of this increase was directed toward the following principal budget categories: \$629,027 for public safety and \$845,967 for health and human services.
- The County paid share of health insurance costs increased \$1,382,183 (15.2%) for the year ended 12/31/11. Monthly premium rate increases averaged 17.7% for 2011, over 2010 rates.
- Investment earnings decreased \$56,481 from the prior year (after \$238,873 and \$653,567 decreases the last two years respectively) due to the continuing, historically low interest rates of return.
- As of 12/31/11, the County's governmental funds reported combined ending fund balances of \$48,824,723, an increase of \$31,804,135 in comparison with the prior year end, due to the issuance of \$33,270,000 of refunding bonds in December, 2011. Approximately 29% of this total amount, \$14,278,866 is available for spending at the County's discretion (*assigned and unassigned fund balance*).
- As of 12/31/11, the unassigned fund balance for the general fund was \$6,529,165, or approximately 16% of total general fund expenditures.
- The County's total general obligation debt increased by \$27,795,000 (34%) during 2011. \$33,270,000 of general obligation refunding bonds were issued in December, 2011, and not disbursed until March, 2012. If these refunding bonds are not included, the County's total general obligation debt decreased \$3,960,000 (5%).

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Fond du Lac County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net assets changed during the most recent year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include: general government, public safety, public works, health and human services, culture, recreation, and education and conservation and development. The business-type activities of the County include: a highway operation, a health care facility, an airport, a golf course and a closed solid waste landfill.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate Housing Authority of Fond du Lac County for which the County is financially accountable. Financial information for the *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14 - 17 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, county road & bridge fund, department of community programs fund, department of social services fund, capital projects fund and debt service fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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The County adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 18 - 27 of this report.

**Proprietary funds.** The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its highway operation, skilled nursing facility, airport, golf course and solid waste landfill. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central maintenance and its health self-insurance services. Because these services predominantly benefit governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the highway operation, skilled nursing facility and airport, all of which are considered to be major funds of the County. Data from the other enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor enterprise funds is provided in the form of *combining statements* elsewhere in this report. Data from the internal service fund is presented as a single column in the proprietary fund financial statements. Individual fund data for each of these internal service funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 28 - 31 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 32 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 33 - 56 of this report.

**Other information.** The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 59 - 92 of this report.

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**Government-wide Financial Analysis**

**Net assets.** As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$83,625,043 at the close of 2011.

<b>Fond du Lac County's Net Assets</b>						
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2011	2010	2011	2010	2011	2010
Current and other assets	\$146,789,798	\$113,125,278	\$ 3,915,234	\$ 4,438,771	\$150,705,032	\$117,564,049
Capital assets	77,589,809	75,553,831	17,391,950	17,718,640	94,981,759	93,272,471
Total assets	224,379,607	188,679,109	21,307,184	22,157,411	245,686,791	210,836,520
Long-term liabilities outstanding	112,596,955	84,557,901	1,030,583	874,262	113,627,538	85,432,163
Other liabilities	45,942,064	44,908,193	2,492,146	3,390,810	48,434,210	48,299,003
Total liabilities	158,539,019	129,466,094	3,522,729	4,265,072	162,061,748	133,731,166
Net assets:						
Invested in capital assets, net of related debt	51,813,490	46,242,310	17,277,565	17,625,870	69,091,055	63,868,180
Restricted	363,800	1,234,536	261,415	-	625,215	1,234,536
Unrestricted	13,663,298	11,736,169	245,475	266,469	13,908,773	12,002,638
Total net assets	\$ 65,840,588	\$ 59,213,015	\$ 17,784,455	\$ 17,892,339	\$ 83,625,043	\$ 77,105,354

By far the largest portion of the County's net assets (82.6%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (0.75%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* is \$13,908,773.

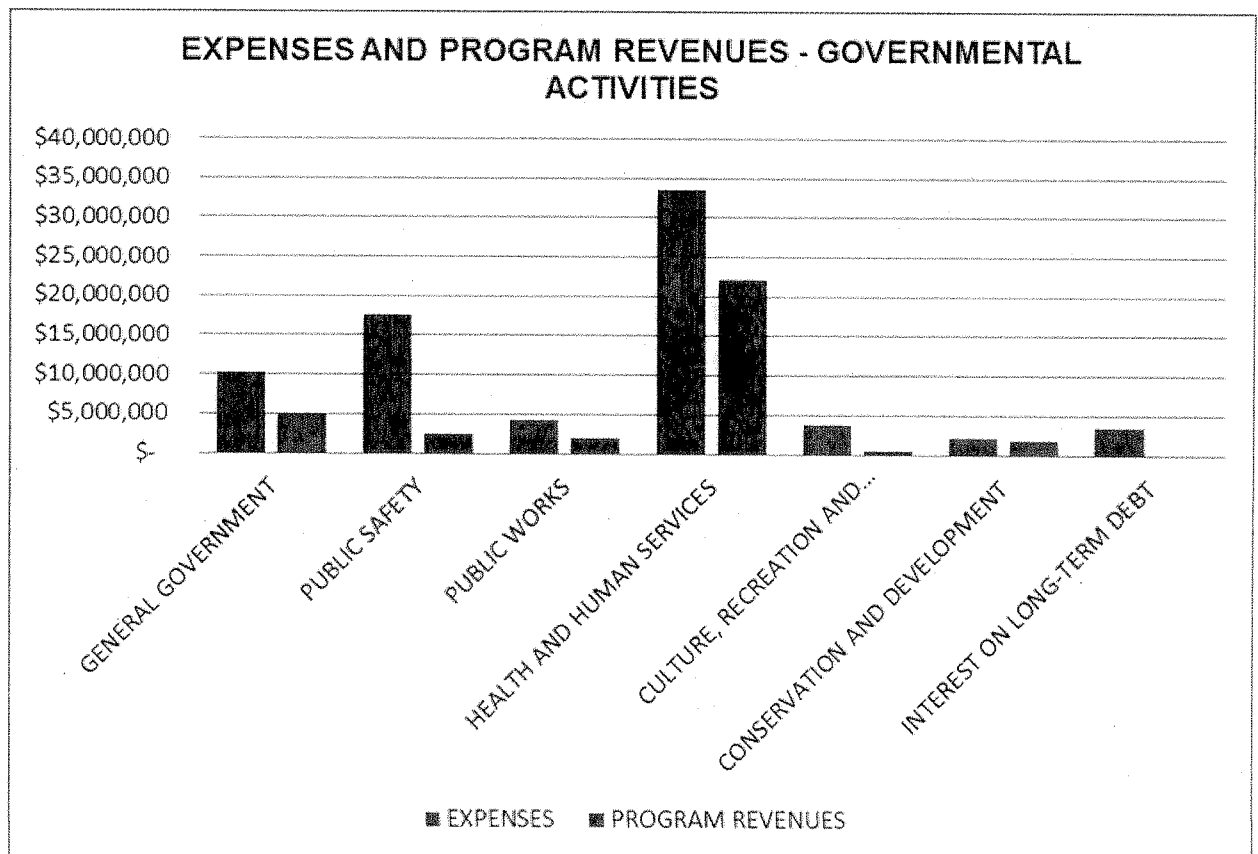
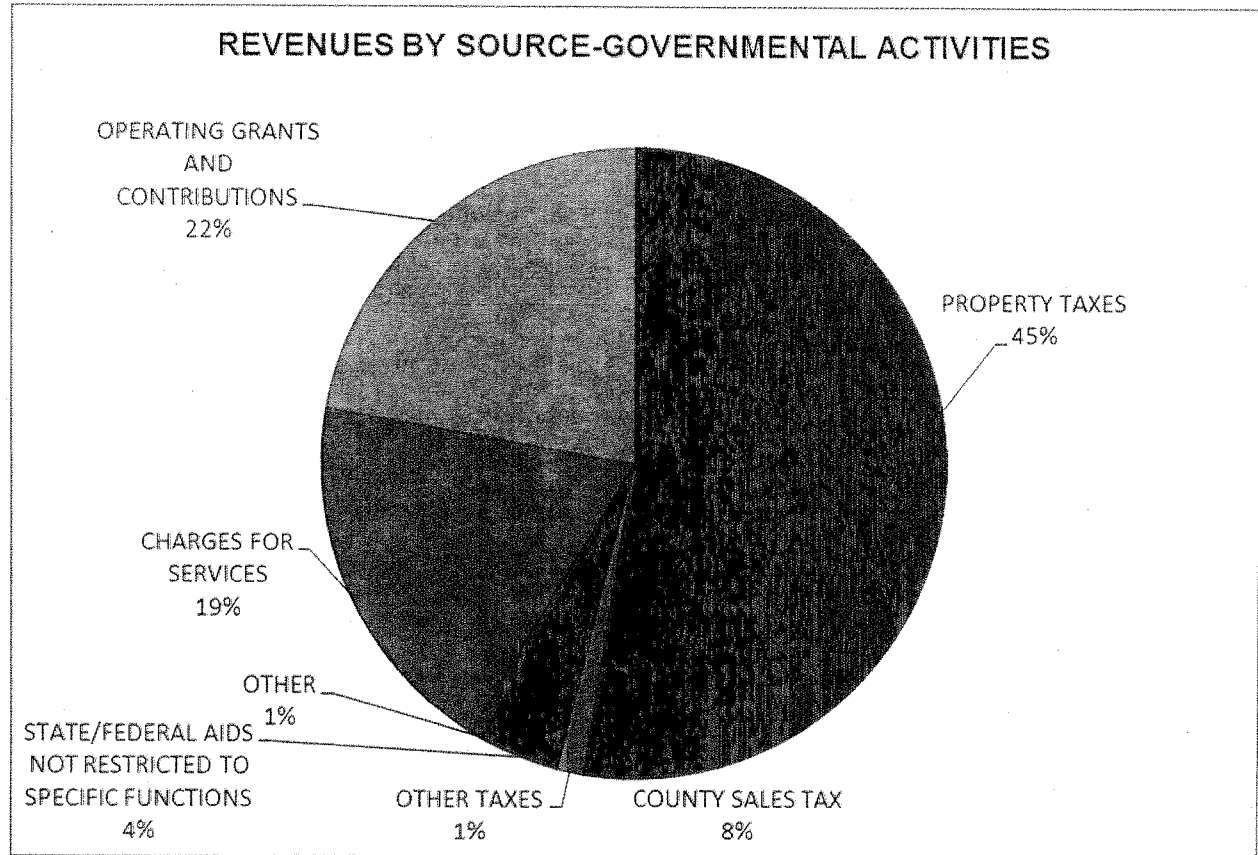
Depreciation expense for governmental activities reflected in the statement of activities is \$5,383,309. This is an expense without a cashflow so there is no offsetting revenue (tax levy) reflected in the statement of activities. This would have the effect of reducing net assets in the statement of activities.

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**Change in net assets.** At the end of the current fiscal year, governmental activities increased the County's net assets by \$6,627,573, while business-type activities decreased net assets by \$107,884. Key elements of the change in net assets are as follows:

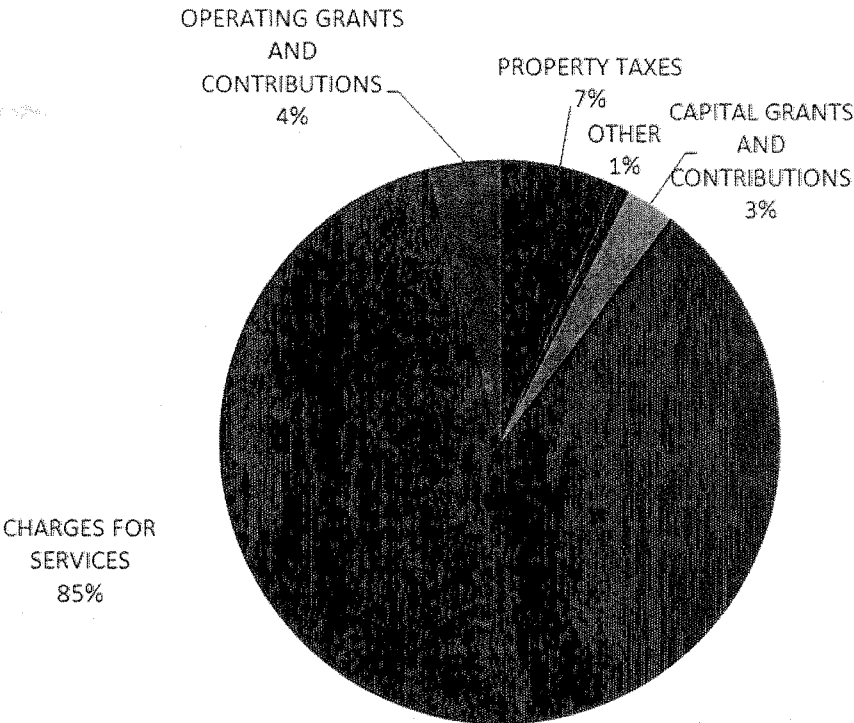
<b>Fond du Lac County's Change in Net Assets</b>						
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2011	2010	2011	2010	2011	2010
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 15,691,911	\$ 14,643,537	\$ 20,616,488	\$ 19,380,667	\$ 36,308,399	\$ 34,024,204
Operating grants and contributions	18,271,184	19,521,654	988,163	1,010,048	19,259,347	20,531,702
Capital grants and contributions	-	-	668,694	1,269,945	668,694	1,269,945
General revenues:						
Property taxes	36,688,293	35,175,664	1,648,806	1,399,859	38,337,099	36,575,523
County sales tax	6,634,231	4,611,301	-	120,000	6,634,231	4,731,301
Other taxes	1,079,561	896,516	-	-	1,079,561	896,516
State and federal aids not restricted to specific functions	3,466,016	3,488,582	-	-	3,466,016	3,488,582
Other	552,397	975,380	187,988	24,281	740,385	999,661
<b>Total revenues</b>	<b>82,383,593</b>	<b>79,312,634</b>	<b>24,110,139</b>	<b>23,204,800</b>	<b>106,493,732</b>	<b>102,517,434</b>
<b>Expenses:</b>						
General government	10,204,621	8,581,523	-	-	10,204,621	8,581,523
Public safety	17,648,207	17,699,845	-	-	17,648,207	17,699,845
Public works	4,240,806	5,295,653	-	-	4,240,806	5,295,653
Health and human services	33,596,243	33,405,396	-	-	33,596,243	33,405,396
Culture, recreation and education	3,820,115	3,721,839	-	-	3,820,115	3,721,839
Conservation and development	2,189,853	2,376,614	-	-	2,189,853	2,376,614
Interest on long-term debt	3,470,748	2,277,208	-	-	3,470,748	2,277,208
Highway	-	-	12,410,975	10,044,044	12,410,975	10,044,044
Harbor Haven Health & Rehabilitation	-	-	10,521,494	8,659,034	10,521,494	8,659,034
Rolling Meadows Nursing/Rehab Center	-	-	-	2,682,999	-	2,682,999
Airport	-	-	686,433	695,354	686,433	695,354
Golf Course	-	-	1,077,274	1,074,591	1,077,274	1,074,591
Landfill	-	-	107,274	84,511	107,274	84,511
<b>Total expenses</b>	<b>75,170,593</b>	<b>73,358,078</b>	<b>24,803,450</b>	<b>23,240,533</b>	<b>99,974,043</b>	<b>96,598,611</b>
Increase (decrease) in net assets before transfers	7,213,000	5,954,556	( 693,311)	( 35,733)	6,519,689	5,918,823
Transfers	( 585,427)	( 850,788)	585,427	850,788	-	-
Special item-transfer to Lakeland Care District	-	-	-	( 7,026,429)	-	( 7,026,429)
Increase (decrease) in net assets	6,627,573	5,103,768	(107,884)	815,055	6,519,689	5,918,823
Net assets - January 1	59,213,015	54,109,247	17,892,339	24,103,713	77,105,354	78,212,960
<b>Net assets - December 31</b>	<b>\$ 65,840,588</b>	<b>\$ 59,213,015</b>	<b>\$ 17,784,455</b>	<b>\$ 17,892,339</b>	<b>\$ 83,625,043</b>	<b>\$ 77,105,354</b>

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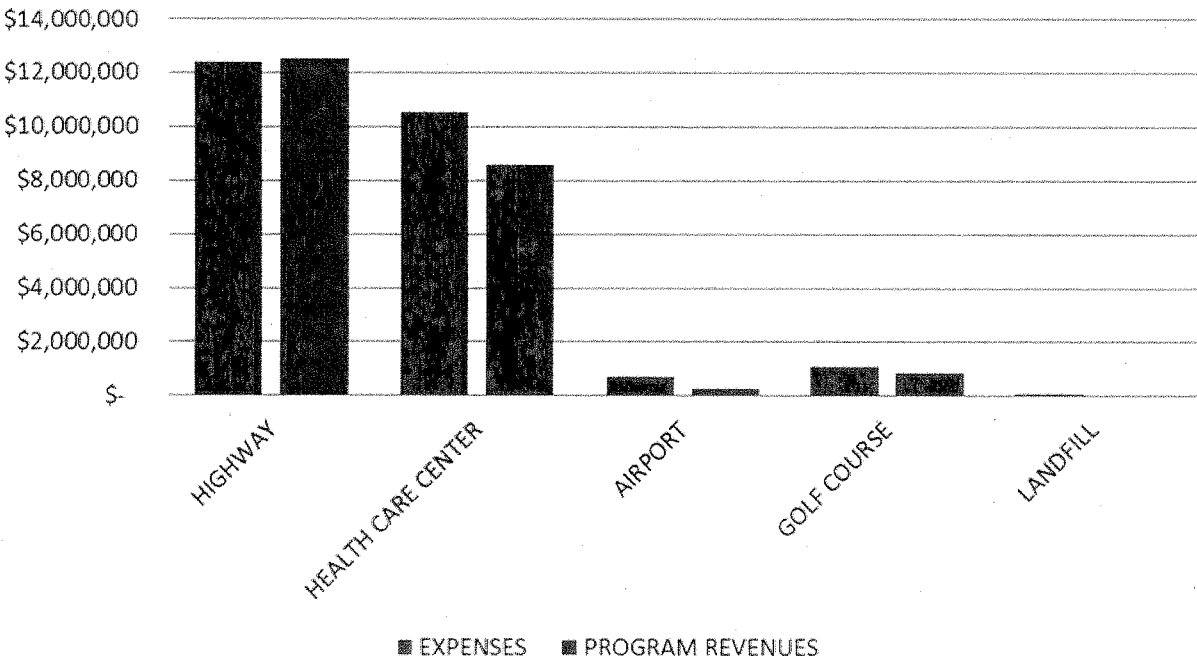


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REVENUES BY SOURCE-BUSINESS-TYPE ACTIVITIES



EXPENSES AND PROGRAM REVENUES - BUSINESS-TYPE ACTIVITIES





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**Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of year end, the County's governmental funds reported combined ending fund balances of \$48,824,723, an increase of \$31,804,135 in comparison with the prior year. Approximately 29% of this amount (\$14,278,866) constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. In addition, \$32,088,800 is restricted for specific purposes as detailed in note C (11) on pages 49-50. The remainder of fund balance is considered *non-spendable* to indicate that it is not available for new spending because it is not in a spendable form as follows: 1) non-liquid delinquent taxes (\$1,744,500) and 2) inventories and prepaid items (\$712,557).

The general fund is the chief operating fund of the County. At the end of the current year, assigned and unassigned fund balance of the general fund was \$12,358,863, while total fund balance was \$14,641,308. As a measure of the general fund's liquidity, it may be useful to compare both assigned and unassigned fund balance and total fund balance to total fund expenditures. Assigned and unassigned fund balance represents 30% of total general fund expenditures, while total fund balance represents 36% of that same amount.

The non-spendable fund balance for non-liquid delinquent property taxes increased \$150,898 to \$1,744,500.

During the current year, the County's total general fund balance decreased \$460,084. Most revenue categories saw actual revenue fall short of the final budgeted amount, most significantly in the Intergovernmental Revenue category (\$874,250, 11%). Actual expenditures in all categories were under final budgeted amounts (\$4,985,076, 11%). This includes the savings (approximately \$650,000, county wide) due to the effect of Wisconsin Act 10 which required the majority of employees to contribute one half of the required contribution to the Wisconsin Retirement System.

The County Road & Bridge Fund has a total fund balance of \$1,885,657. All of this balance is assigned. The total fund balance represents 26% of total fund expenditures.

The Department of Community Programs has a total fund balance of \$167,020, decreasing \$97,680 from the prior year end, after a return of \$1,059,261 of excess budget surplus to the General Fund. The Department of Community Programs generally maintains a minimal fund balance. \$160,643 is non-spendable for inventories and prepaid items and \$6,377 is assigned. Budget surplus is returned to the General Fund annually. The budget surplus was generated by expenditures, department wide, being under the final amended expenditure budget by approximately \$1,600,000.

The Department of Social Services has a total fund balance of \$144,050, increasing \$4,750 from the prior year end, after a return of \$953,577 of excess budget surplus to the General Fund. The Department of Social Services generally maintains a minimal fund balance. \$149,932 is non-spendable for inventories and prepaid items and a negative \$5,882 is unassigned. Budget surplus is returned to the General Fund annually. The budget surplus was generated by expenditures, department wide, being under budget by approximately \$430,000 and intergovernmental revenues being over budget by approximately \$350,000.

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**Proprietary funds.** The County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Total net assets of the major proprietary funds are listed in the following table. Also displayed in this table is the total growth (reduction) in net assets for the current year.

	Highway	Harbor Haven Health & Rehabilitation	Airport
Total Net Assets – Beginning of Year	\$ 8,087,462	\$ 2,180,365	\$ 6,725,018
Total Net Assets – End of Year	8,343,957	2,293,729	6,317,057
Total Growth (Reduction) In Net Assets	\$ 256,495	\$ 113,364	\$ ( 407,961)

Intergovernmental Transfer Program payments to our nursing home decreased approximately \$30,000 for 2011 from the prior year, a 3% reduction. Another decrease is anticipated for 2012. The cost of operating a skilled nursing facility continues to escalate, while the Federal and State government continues to reduce funding levels for providing these services. This puts upward pressure on the tax levy demands to operate the County's skilled nursing facility.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

**General Fund Budgetary Highlights**

Differences between the original adopted budget and the final amended budget amount to a \$4,523,467 (10.9%) net increase in appropriations for general operations and can be briefly summarized as follows:

- \$260,036 of new or additional revenue sources.
- \$120,000 general fund appropriation to fund a replacement air boat in the Sheriff's Office.
- \$112,500 general fund appropriation to fund dispatch software providing medical, law enforcement and fire dispatch protocols in the Communications Center.
- \$4,022,049 of carryover and open purchase order funding from 2010 to 2011 budget.

The County funded these changes from available fund balance and various grants awarded to departments.

**Capital Asset and Debt Administration**

**Capital assets.** The County's investment in capital assets for its governmental and business-type activities as of December 31, 2011 amounts to \$94,981,759 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress, if applicable. The total increase in the County's investment in capital assets (net of accumulated depreciation) for the current year was \$1,709,288 or a 2.0% increase over last year (a \$2,035,978 increase for governmental activities and a \$326,690 decrease for business-type activities).

Remodeling of the Fairgrounds Expo Center and the development of the Aeronautic Industrial Park were completed in 2011.

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<b>Fond du Lac County's Capital Assets</b> (net of accumulated depreciation)						
	Governmental activities		Business-type activities		Total	
	2011	2010	2011	2010	2011	2010
Work in progress	\$ 1,483,040	\$ -	\$ 5,860	\$ 7,796	\$ 1,488,900	\$ 7,796
Land	3,278,955	3,276,455	1,464,300	1,152,212	4,743,255	4,428,667
Land improvements	3,579,288	3,617,032	6,048,503	6,654,294	9,627,791	10,271,326
Buildings/building improvements	33,373,323	33,837,567	3,989,469	3,934,883	37,362,792	37,772,450
Machinery/equipment	3,309,756	3,737,094	5,883,818	5,969,455	9,193,574	9,706,549
Infrastructure	32,565,447	31,085,683	-	-	32,565,447	31,085,683
<b>Total</b>	<b>\$ 77,589,809</b>	<b>\$ 75,553,831</b>	<b>\$ 17,391,950</b>	<b>\$ 17,718,640</b>	<b>\$ 94,981,759</b>	<b>\$ 93,272,471</b>

Additional information on the County's capital assets can be found in Note C. 7 on pages 44 - 46 of this report.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$109,590,000:

<b>Fond du Lac County's Outstanding Debt</b> General Obligation Debt (Amounts Expressed in \$1,000)						
	Governmental activities		Business-type activities		Total	
	2011	2010	2011	2010	2011	2010
General obligation debt:						
Bonds	\$ 44,560	\$ 12,075	\$ -	\$ -	\$ 44,560	\$ 12,075
Notes	65,030	69,720	-	-	65,030	69,720
<b>Total general obligation debt</b>	<b>\$ 109,590</b>	<b>\$ 81,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,590</b>	<b>\$ 81,795</b>

The County's total general obligation debt increased \$27,795,000 (34%) during the current fiscal year. \$33,270,000 of general obligation refunding bonds were issued in December, 2011. Of this amount, \$31,755,000 will not be disbursed until March, 2012. If these refunding bonds are not included, the County's total general obligation debt decreased \$3,960,000 (5%).

The County maintains an Aa2 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$348,271,890, which is significantly in excess of the County's \$109,590,000 in outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note C. 10 on pages 48 - 50 of this report.

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**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for Fond du Lac County was 7.2% in December, 2011, down from 8.2% in December, 2010. This rate is comparable to the State of Wisconsin's average unemployment rate of 7.0% in December, 2011.
- The economic condition and outlook of the County has been negatively affected by the nation-wide economic crisis. Our relatively healthy mix of manufacturing, tourism, service industry, retail, and farming activities has not been able to shield us from a down turn in our economy.
- Inflationary trends in our region compare favorably to national indices.
- During the current year, assigned and unassigned fund balance in the general fund total \$12,358,863. The County has appropriated \$2,159,000 of this amount for spending in the 2012 adopted budget.

All of these factors were considered in preparing the County's budget for the 2012 fiscal year.

Limits have been imposed on the property tax levy rates for Wisconsin counties. There are separate limits for the operating levy and the debt service levy. The baseline for the limits is the actual 1992 tax rate adopted for the 1993 budget. The operating levy rate and the debt levy rate cannot exceed the baseline rates unless the County qualifies for one of the exceptions allowed under the statute. The statute establishes specific penalties for failure to meet the levy rate freeze requirements. Among the penalties for exceeding the limits is the reduction of state shared revenues and transportation aids. The 1992 law remains in effect although temporarily suspended for budget years 2012 and 2013. As the nation-wide economic crisis continues, the long term impact on property values in the county may cause these property tax levy rate limits to become an issue for more counties when preparing future year's budgets, such that levies will need to be reduced to achieve the 1992 tax rates.

Additionally, a levy limit was imposed in 2007, Wisconsin Act 20, that limits the increase in the levy to the percentage of net new construction growth or 3%, whichever is greater, for the budget years 2010 and 2011. For Fond du lac County, the allowable increase was 3% for the 2011 budget year.

In 2011, Wisconsin Act 32 was passed, limiting the increase in the property tax levy to the percentage of net new construction growth. For Fond du Lac County, the allowable increase was 0.953% for the 2012 budget year.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Finance Director, Fond du Lac County, Finance Department, 160 South Macy Street, Fond du Lac, WI 54935. The Finance Department may also be contacted via the internet. Please visit the Fond du Lac County website home page at [www.fdlco.wi.gov](http://www.fdlco.wi.gov), select the "Your Government" tab, then the "Finance" tab.

Questions concerning any of the information provided in this report regarding the discretely presented component unit, Housing Authority of Fond du Lac County, or requests for additional information, should be addressed to the Housing Authority of Fond du Lac County, 15 North Marr Street, Fond du Lac, WI 54935.